

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

IN RE INITIAL PUBLIC OFFERING  
SECURITIES LITIGATION

This Document Relates To:  
**In re Breakaway Solutions, Inc. IPO Sec. Litig.**

Civil Action No. 21 MC 92 (SAS)

**01 Civ. 6397 (SAS)(VM)**

### ORDER AND FINAL JUDGMENT

On the 10<sup>th</sup> day of September, 2009, a hearing having been held before this Court to determine: (1) whether the terms and conditions of the Stipulation and Agreement of Settlement dated April 1, 2009 (the "Stipulation") are fair, reasonable, and adequate for the settlement of all claims asserted by the Settlement Classes against the Defendants in the respective operative Complaints now pending in the Actions in this Court (including the above-referenced Action) under the captions listed on Exhibit A to the Stipulation, including the release of the Defendants and the Protected Persons from the Settled Claims, and should be approved; (2) whether judgment should be entered dismissing the Complaints as against the Defendants in each of the respective Actions only, on the merits and with prejudice in favor of the Defendants and as against all persons or entities who are members of the respective Settlement Classes in such Actions who have not requested exclusion therefrom; (3) whether to approve the proposed Designation and Plan of Allocation as a fair and reasonable method to allocate the settlement proceeds among the cases and the members of the Settlement Classes; (4) whether and in what amount to award Plaintiffs' Counsel fees and reimbursement of expenses; and (5) whether and in what amount to award the proposed Settlement Class Representatives and/or Lead Plaintiffs reasonable time and expense reimbursement (including lost wages) incurred as a result of their

representation of the Settlement Classes (“PSLRA Award Requests”). The Court having considered all matters submitted to it at the hearing and otherwise; and it appearing that a notice of the hearing substantially in the form approved by the Court was mailed to all persons or entities reasonably identifiable who purchased or otherwise acquired the Subject Securities set forth on Schedule 1 to the Notice of Pendency and Proposed Global Settlement of 309 Class Actions, Motion for Approval of Settlement, Plan of Allocation, Attorneys’ Fees and Expenses, PSLRA Awards of Reimbursement of Representatives’ Time and Expenses and Settlement Fairness Hearing (the “Settlement Notice”) in the date ranges set forth in said Schedule 1 (the “Settlement Classes” or “Settlement Class Periods”), as shown by the records of the Issuers’ transfer agents at the respective addresses set forth in such records, and that a summary notice of the hearing substantially in the form approved by the Court was published in the national editions of *The Wall Street Journal*, *USA Today*, and *The New York Times*, and once over the *PR Newswire* pursuant to the specifications of the Court, and copies of the Settlement Notice were mailed to all persons or entities who were identified as potential class members in connection with the previously terminated settlement or who requested copies as a result of the publication notice or otherwise, and copies of the Settlement Notice were also made available at ***www.iposecuritieslitigation.com***; and the Court having considered and determined the fairness, reasonableness and adequacy of the Settlement, the proposed Designation and Plan of Allocation, and the fairness and reasonableness of the award of attorneys’ fees and expenses requested and the PSLRA Award Requests; and all initial capitalized terms used herein having the meanings as set forth and defined in the Stipulation.

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED  
THAT:

1. The Court has jurisdiction over the subject matter of this Action, the Lead Plaintiff(s), Proposed Settlement Class Representative(s), all Settlement Class Members, and the Defendants, in this Action.

2. The Court finds for the purposes of the Settlement only that the prerequisites for certification of this Action as a class action under Rule 23 (a) and (b)(3) of the Federal Rules of Civil Procedure have been satisfied in that in this Action: (a) the number of Settlement Class Members herein is so numerous that joinder of all members thereof is impracticable; (b) there are questions of law and fact common to the members of the Settlement Class herein; (c) the claims of the Settlement Class Representative(s) herein are typical of the claims of the Settlement Class sought to be represented; (d) the Settlement Class Representative(s) and Plaintiffs' Executive Committee have fairly and adequately represented, and will fairly and adequately represent, the interests of the Settlement Class herein; (e) questions of law and fact common to the remaining members of the Settlement Class herein predominate over questions affecting only individual remaining members of the Settlement Class herein; and (f) a class action is superior to other available methods for the fair and efficient adjudication of the remaining controversy in this Action.

3. Pursuant to Rule 23 of the Federal Rules of Civil Procedure and for the purposes of the Settlement only, this Court hereby finally certifies this Action as a class action on behalf of all persons who purchased or otherwise acquired the common stock (the "Subject Security") of Breakaway Solutions, Inc. ("Breakaway Solutions") during the period October 5, 1999 through December 6, 2000 (the "Breakaway Solutions Settlement Class"). Excluded from the Breakaway Solutions Settlement Class herein are: (a) each Person, other than a Natural Person, that was identified as a recipient of an allocation of shares from the "institutional pot" in the IPO

or Other Charged Offering of any of the 309 Subject Securities, according to a list derived from the final “institutional pot” list created at the time of each IPO or Other Charged Offering by the lead Underwriter in that Offering (“Excluded Allocants”); (b) (i) each Person that currently is or previously was a named defendant in any of the 309 Actions (hereafter “Named Defendant”); (ii) any attorney who has appeared in the Actions on behalf of a Named Defendant; (iii) members of the immediate family of any Named Defendant, (iv) any entity in which any Excluded Allocant or Named Defendant has or during any of the class periods had a majority interest; (v) the legal representatives, heirs, successors or assigns of any Excluded Allocant or Named Defendant; and (vi) any director, officer, employee, or beneficial owner of any Excluded Allocant or Named Defendant during any of the Settlement Class Periods. Notwithstanding the prior sentence, a person shall not be excluded from the Breakaway Solutions Settlement Class herein merely by virtue of his, her or its beneficial ownership of the securities of a publicly-traded Excluded Allocant or Named Defendant. Also excluded from the Breakaway Solutions Settlement Class herein are the persons and/or entities who requested exclusion from every Settlement Class as listed on Exhibit 1 annexed hereto and the following persons and/or entities who requested exclusion from the Breakaway Solutions Settlement Class: Kent MacLaughlin.

4. Pursuant to Rule 23 of the Federal Rules of Civil Procedure and for the purposes of the Settlement only, the Proposed Settlement Class Representative(s) herein, Jerry Loew and Marek Bartula, are finally certified as Settlement Class Representative(s) in this Action; and the firms comprising the Plaintiffs’ Executive Committee are finally certified as Class Counsel in this Action.

5. Notice of the pendency of the Actions as class actions and of the proposed Settlement was given to all Members of the Settlement Classes in all 309 Actions who could be

identified with reasonable effort, including all members of the Breakaway Solutions Settlement Class herein. The form and method of notifying the Breakaway Solutions Settlement Class of the pendency of this Action as a class action and of the terms and conditions of the proposed Settlement, including the use of a separate website to identify the alleged artificial inflation amounts and end of Class Period holding price for the Subject Security, met the requirements of Rule 23 of the Federal Rules of Civil Procedure, Section 27 of the Securities Act of 1933, 15 U.S.C. § 77z-1(a)(7) as amended by the Private Securities Litigation Reform Act of 1995, Section 21D(a)(7) of the Securities Exchange Act of 1934, 15 U.S.C. § 78u-4(a)(7) as amended by the Private Securities Litigation Reform Act of 1995, due process, Rule 23.1 of the Local Civil Rules of the United States District Courts for the Southern and Eastern Districts of New York, and any other applicable law, constituted the best notice practicable under the circumstances, and constituted due and sufficient notice to all persons and entities entitled thereto.

6. The Settlement is approved as fair, reasonable and adequate for the settlement of this Action, and the parties to the Stipulation are directed to consummate the Settlement in accordance with the terms and provisions of the Stipulation.

7. Except to the extent waived by all parties in writing, the Settlement is conditioned on entry of an Order and Final Judgment approving the settlements in each and every one of the Actions.

8. The Complaints in this Action, which the Court finds were each filed on a good faith basis in accordance with the Private Securities Litigation Reform Act of 1995 (the “PSLRA”) and Rule 11 of the Federal Rules of Civil Procedure, based upon publicly available information, are hereby dismissed as against all Defendants in this Action and the Bankrupt



Issuers, with prejudice and, except to the extent costs are provided in the Stipulation, without costs.

9. Except as provided in paragraphs 10 and 11 below, upon the Effective Date, Lead Plaintiff(s), the Settlement Class Representative(s) and the Breakaway Solutions Settlement Class Members in this Action, on behalf of themselves, their heirs, executors, administrators, successors and assigns are hereby permanently barred and enjoined from filing, commencing, prosecuting, intervening in or participating in, any and all Settled Claims against any and all of the Protected Persons in the Actions or in any other proceeding. The Settled Claims are hereby compromised, settled, released, discharged and dismissed as against the Protected Persons on the merits and with prejudice by virtue of the proceedings herein and this Order and Final Judgment.

10. Lead Plaintiff(s), Proposed Settlement Class Representative(s) and the Breakaway Solutions Settlement Class Members, upon the Effective Date, are hereby deemed to have covenanted not to sue the Bankrupt Issuers or Lehman or prosecute any action against the Bankrupt Issuers or Lehman with respect to any Bankrupt Issuers and Lehman Resolved Claims; provided, however, that in the event that any Bankrupt Issuers and/or Lehman asserts a claim against any Lead Plaintiff, Proposed Settlement Class Representative or Breakaway Solutions Settlement Class Member that otherwise would have been released pursuant to this Paragraph 10, such Lead Plaintiff, Proposed Settlement Class Representative or Breakaway Solutions Settlement Class Member shall be permitted to assert defensively (up to the amount of any Bankrupt Issuer's or Lehman's claim, as the case may be) all matters against any Bankrupt Issuer and/or Lehman that would otherwise have been barred or released pursuant to this Paragraph.

11. The release and injunction referred to in Paragraphs 9 and 10 above shall not bar any Breakaway Solutions Settlement Class Member from asserting in any other proceeding that

conduct with regard to the allocation of any shares to or by Protected Persons is relevant evidence in such other proceeding, but shall bar Breakaway Solutions Settlement Class Members in their own right from asserting a Settled Claim against the Protected Persons in that other proceeding. The Protected Persons shall retain all rights and defenses with regard to any such assertion.

12. Upon the Effective Date, each of the Protected Persons (except Lehman and the Bankrupt Issuers) are hereby deemed to have released and forever discharged the Settled Defendant Claims in this Action, against any Breakaway Solutions Settlement Class Members, directors and officers of any Breakaway Solutions Settlement Class Member, and the present and former agents, attorneys and employees of any Breakaway Solutions Settlement Class Member, acting in such capacity, and each of their respective successors and assigns to the fullest extent permitted by law.

13. Upon the Effective Date, each of the Protected Persons (except Lehman and the Bankrupt Issuers) is hereby deemed to have released and forever discharged the Settled Cross Defendant Claims against any other Protected Person, to the extent described in Paragraphs 26 and 27 of the Stipulation, to the fullest extent permitted by law. Upon the Effective Date, the Protected Persons are, to the fullest extent permitted by law, deemed to covenant not to sue the Bankrupt Issuers and/or Lehman and/or a Protected Person or prosecute any action against the Bankrupt Issuers and/or Lehman and/or a Protected Person with respect to any Settled Cross Defendant Claims; provided, however, that in the event that a Bankrupt Issuer and/or Lehman and/or a Protected Person asserts a claim against any Protected Person that otherwise would have been released pursuant to this Paragraph, such Protected Person shall be permitted to assert defensively (up to the amount of the Bankrupt Issuer's and/or Lehman's and/or the Protected

Person's claim) all matters against the Bankrupt Issuers and/or Lehman and/or the Protected Person that would otherwise have been barred or released pursuant to this Paragraph.

14. To the fullest extent permitted by law, the Protected Persons are hereby discharged from all Claims Over by any person or entity, whether arising under state, federal or common law, based upon, arising out of, relating to, or in connection with the Settled Claims of any Breakaway Solutions Settlement Class Member. To the fullest extent permitted by law, the Court hereby bars, enjoins and restrains commencement, enforcement or assertion of all such Claims Over: (a) against the Protected Persons by any person (except Lehman); and (b) by the Protected Persons (except Lehman) against any person or entity.

15. To effectuate the protection of Protected Persons contemplated by Paragraph 14 and to compensate for any impairment of any person's interest in barred Claims Over, the Court orders that any judgment or award obtained by any shareholder of an Issuer or an Issuer on any claim arising out of or reasonably flowing from the conduct alleged to be wrongful in these Actions (except for Section 16(b) claims against any Defendant in litigations previously filed as of the date of execution of the Stipulation), in this Court, in any federal or state court, or in any other court, arbitration proceeding, administrative agency proceeding, or other forum in the United States or elsewhere, including but not limited to claims against Lehman, shall be reduced by the greater of (i) the amount that corresponds to the percentage of proportionate fault of Protected Persons adjudged responsible or (ii) the amount allocated to the Action against that Issuer under the Plan of Allocation in this Settlement.

16. The Defendants have denied and continue to deny any wrongdoing whatsoever. This Order and Final Judgment shall in no event be construed or deemed to be evidence of or an admission, presumption or concession on the part of any Protected Person of any fault, liability,



coverage or wrongdoing as to any facts or claims asserted in the Actions (or any infirmity in the defenses that they have asserted or could assert in the Actions), or any other actions or proceedings, and shall not be interpreted, construed, deemed, invoked, offered, or received in evidence or otherwise used against a Protected Person in the Actions, or in any other action or proceeding, whether civil, criminal or administrative. Notwithstanding anything contained herein to the contrary, this Order and Final Judgment may be used by any Person to enforce its terms.

17. The proposed Plan of Designation<sup>1</sup> and Plan of Allocation<sup>2</sup> are approved as fair and reasonable, and Plaintiffs' Executive Committee and the Claims Administrator are directed to administer the Stipulation in accordance with their terms and provisions.

18. The Court finds that all parties and their counsel have complied with each requirement of Rule 11 of the Federal Rules of Civil Procedure as to all proceedings herein.

19. Pursuant to this Court's October 5, 2009 Opinion and Order, attorneys' fees in the amount of one-third (33-1/3%) of the Settlement amount, net of \$46,941,556.96 of litigation expenses, \$27,500,000 of anticipated Administration fees, and a total of \$1,303,593.05 in PSLRA reimbursements awarded to specific plaintiffs, were awarded to Plaintiffs' Counsel. Attached hereto as Exhibit 2 is a list showing, for each of the Actions covered by this Court's October 5, 2009 Opinion and Order: (i) the Total Designation Amounts for each of the Actions covered by this Court's October 5, 2009 Opinion and Order; (ii) the proportionate amounts of the \$27,500,000 reserved for the Administrators' fees; (iii) the PSLRA Awards, and (iv) the proportionate amounts of the \$46,941,556.96 of litigation expenses awarded. In this Action, Plaintiffs' Counsel are awarded the amounts of attorneys' fees and litigation expenses as shown

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<sup>1</sup> Schedule 2 to Exhibit 1 to Exhibit C of the Stipulation.

<sup>2</sup> As set forth in the Notice (Exhibit 1 to Exhibit C of the Stipulation) beginning at page 14.

on Exhibit 2 for this Action, which sum the Court finds to be fair and reasonable.<sup>3</sup> The foregoing fees and expenses shall be paid to Plaintiffs' Executive Committee from the Gross Settlement Fund with interest from the date such Settlement Fund was funded to the date of payment at the same net rate that the Settlement Fund earns. The award of attorneys' fees shall be allocated among Plaintiffs' Counsel by, and in a fashion which in the opinion of, Plaintiffs' Executive Committee, fairly compensates Plaintiffs' Counsel for their respective contributions in the prosecution of this Action.

20. In making this award of attorneys' fees and reimbursement of expenses to be paid from the Gross Settlement Fund, the Court has considered the reasons and facts discussed at length in the Court's October 5, 2009 Opinion and Order, including that:

a. Plaintiffs' Counsel has created a settlement fund which is reflected in the Total Designation Amount for this Action shown on Exhibit 2 attached hereto, that is already on deposit and earning interest, and that numerous Breakaway Solutions Settlement Class Members who submit acceptable Proofs of Claim will benefit from the Settlement created by Plaintiffs' Counsel;

b. Over seven million copies of the Settlement Notice were disseminated to putative Settlement Class Members in all 309 Actions, including 34,891 mailed with "Frontispieces" specifically directed to members of the Breakaway Solutions Settlement Class, indicating that Plaintiffs' Counsel were moving for attorneys' fees in the amount of up to

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<sup>3</sup> No adjustment shall be made for any spillover to or from this Action's Total Designation Amount, as any spillover amount will ultimately go to Members of the Settlement Classes, net of the present fee award only, in which case the portion of the fee attributable to such spillover shall be deemed paid from the spillover's recipients. There shall be no reversion to Defendants by virtue of any spillover, nor shall any additional fees be paid to Plaintiffs' Counsel upon any spillover.

33-1/3% of the Gross Settlement Fund, plus interest, and for reimbursement of expenses in an amount of approximately \$56 Million, plus interest, and approximately only 140 objections, representing less than a hundredth of one percent of all Settlement Classes, were filed against the Settlement and/or the fee and expense request set forth in the Settlement Notice;

c. Plaintiffs' Counsel have conducted the litigation and achieved the Settlement with skill, perseverance and diligent advocacy;

d. The action involves complex factual and legal issues and was actively prosecuted over eight years and, in the absence of a settlement, would involve further lengthy proceedings with uncertain resolution of the complex factual and legal issues;

e. Had Plaintiffs' Counsel not achieved the Settlement there would remain a significant risk that the Settlement Classes may have recovered less or nothing from the Defendants;

f. Plaintiffs' Counsel have committed hundreds of thousands of hours in litigating the 309 Actions and ultimately achieving the Settlement; and

g. The amount of attorneys' fees awarded and expenses reimbursed from the Settlement Fund are fair and reasonable under the circumstances of this Action.

21. Pursuant to the PSLRA, Marek Bartula is hereby awarded \$603.88 as reasonable time and expense reimbursement (including lost wages) incurred as a result of representing the Breakaway Solutions Settlement Class in this Action.

22. In granting these PSLRA Award Requests to be paid out of the Gross Settlement Fund, the Court has considered and found the reasons and facts discussed at length in the Court's October 5, 2009 Opinion and Order.

23. Exclusive jurisdiction is hereby retained over the parties and the Breakaway Solutions Settlement Class Members for all matters relating to this Action, including the administration, interpretation, effectuation or enforcement of the Stipulation and this Order and Final Judgment, including any application for fees and expenses incurred in connection with administering and distributing the settlement proceeds to the members of the Breakaway Solutions Settlement Class, and for all further proceedings herein relating to the Settlement.

24. Without further order of the Court, the parties may agree to reasonable extensions of time to carry out any of the provisions of the Stipulation.

25. The Clerk of the Court is directed to file a true copy of this Order and Final Judgment in this Action.

Dated: New York, New York

11/24, 2009

  
HONORABLE SHIRA A. SCHEINDLIN  
UNITED STATES DISTRICT JUDGE





**EXHIBIT 1**

***IN RE INITIAL PUBLIC OFFERING SECURITIES LITIGATION***  
**CIVIL ACTION NO. 21 MC 92 (SAS)**

**EXCLUSION REQUESTS - ALL SETTLEMENT CLASSES**

Donna R. Adams  
Fredric L. Aibel (Trust Acct.)  
Brad Anselmo  
Donner T. Bailey (Deceased) (IRA Acct.)  
Richard L. Balser (PMA Acct.)  
Richard G. Barrows (IRA Acct.)  
Marcelle G. Baumbach  
James D. Becker  
Karen Belsky & Melvin Belsky (Trust Acct.)  
Daniel & Mary Ann Bernardi (Joint Acct.)  
Mary Ann Bernardi (IRA Acct.)  
Noreen Betten & Paul Betten (Joint Acct.)  
Gerald T. Bird & Kristine I. Bird (Joint Acct.)  
Markus Blechner  
Anthony D. Bogus & Margaret L. Bogus (Trust Acct.)  
Jeffrey J. Bradt  
Timothy K. Brady  
Dwight G. Brainard (Individual Acct.)  
Dwight G. Brainard & Gwendolyn H. Brainard (Joint Acct.)  
Eric S. Braley (Roth IRA Acct.)  
Marco L. Brew  
Robert Browder  
Iva H. Brown (Individual Acct.)  
Iva H. Brown (Trust Acct.)  
Kevin Brown (IRA Acct.)  
Garth R. Budlong  
Jean M. Buescher & Robert E. Buescher (Deceased) (Joint Acct.)  
Robert Calamari (Trust Acct.)  
Angela Cappiello & Augustino Cappiello (Joint Acct.)  
Henreitte Clapp & John R. Clapp (Joint Acct.)  
John R. Clapp (Individual Acct.)  
CNN Investment Co., Inc.  
Burton Cohen & Tess Cohen (Trust Acct.)  
Linda R. Collings  
Stanley Compton  
John J. Connolly  
Beverly J. Cospers (Individual Acct.)  
Beverly J. Cospers & Bruce R. Cospers (Joint Acct.)

Mary Crehan  
Daniel L. Curtis  
Anthony D'Agostino & Rose D'Agostino (Deceased) (Joint Acct.)  
George Darwin (Individual Acct.)  
George Darwin, Viola D. Darwin, Jeffrey Darwin & Diana Leboeuf (Joint Acct.)  
George Darwin & Viola D. Darwin (Joint Acct.)  
Melody F. Davenport  
Louis Debole & Mary Debole (Joint Acct.)  
Dwane L. Decker (Deceased) & Verma Decker (Joint Acct.)  
Glenn P. Deltondo & Maria R. Deltondo (Joint Acct.)  
Irmgard Dern  
Jerry L. Dieball (IRA Acct.)  
Jerry L. Dieball & Karen L. Dieball (Joint Acct.)  
Louis A. Diller (IRA Acct.)  
Richard T. Dolbeare  
Arthur J. Domingue, Jr. (IRA Acct.)  
Dale L. Doucet & Evelyn J. Doucet (Joint Acct.)  
Iraida M. Echeandia  
Nancy K. Edenfield (IRA Acct.)  
Sylvia M. Edney (Roth IRA Acct.)  
Arthur T. Elgin III  
Donald F. Erickson, Sr. (Deceased) (IRA Acct.)  
Michael J. Fealy (IRA Acct.)  
Michael A. Fiorenzo  
Douglas C. Flegal (SEP-IRA Acct.)  
Daun A. Fondarella & Pat J. Fondarella (Joint Acct.)  
Jan A. Fulks (Deceased)  
George Galvan & Gloria D. Galvan (Joint Acct.)  
Gary Nibbelink Associates  
John R. Gingles (IRA Acct.)  
Miu-Chu W. Gong & Phillip S. Gong (Joint Acct.)  
Good Shepherd Church (Operations Acct.)  
Good Shepherd Church (Building Fund Acct.)  
Ruby T. Gregory  
Despina Hatton & John O. Swendseid (Joint Acct.)  
Arne E. Heikkila (Deceased)  
Carrie L. Higo & Paul H. Higo (Joint Acct.)  
Mildred A. Howard & Nelson Howard (Joint Acct.)  
Jung-Hsin Hu & Danny T. Tsao (Joint Acct.)  
Elizabeth J. Janiszewski (Roth IRA Acct.)  
Raymond G. Jarisch  
Mary N. Johnson & Russell L. Johnson (Joint Acct.)  
Kevin L. Jones  
K & A Mulzer Enterprises LP  
Jon Kayyem (Individual Acct.)  
Judith W. Kielhofer & Kary D. Kielhofer (Joint Acct.)

Bridie Kilduff  
Donald A. Kissell (IRA Acct.)  
R.J. Kleve (Deceased)  
Koch Equity Holdings Inc.  
John Kong  
Carr C. Kreuger II (Individual Acct.)  
Carr C. Kreuger II & Lori L. Krueger (Joint Acct.)  
Betty L. Kruchten & Joseph L. Kruchten (Joint Acct.)  
Joseph L. Kruchten (Individual Acct.)  
Barbara Lawton & Howard E. Lawton (Trust Acct.)  
Loreen E. Lejeune & Jonathan H. Wenocur (Joint Acct.)  
Deeann M. Limp & Wayne E. Limp (Joint Acct.)  
Aloysius W. Little & Virginia C. Little (Trust Acct.)  
Gregory T. Little & Virginia C. Little (Joint Acct.)  
Tom R. Loffland (Individual Acct.)  
Tom R. Loffland (Trust Acct. 1)  
Tom R. Loffland (Trust Acct. 2)  
George E. Loomis  
Arthur F. Luetke  
Michael R. Lufrano  
Jennings M. Lyon  
Domenica M. Macerata  
Minh T. Mai (Individual Acct.)  
Minh T. Mai (Roth IRA Acct.)  
Edward Makarchuk  
Thomas G. Mansfield  
Curtis E. Marc, Jr.  
Larry Matthews  
Laverne McCombs & Robert L. McCombs (Joint Acct.)  
Mildred E. McLemore & Robert W. McLemore (Joint Acct.)  
Robert W. McLemore (IRA Acct.)  
Virginia M. McNear  
Robert E. Megill (IRA Acct.)  
Gail P. Miller & Richard J. Miller (Trust Acct.)  
Lenore Miller  
Yaichiro Minami (IRA Acct.)  
Yaichiro Minami (Trust Acct.)  
John T. Mitchell  
James M. Monger & Lucille M. Monger (Trust Acct.)  
Pamela A. Moore  
Andrea H. Mulzer  
Kenneth D. Mulzer, Sr. (IRA Acct.)  
Kristin J. Mulzer (Individual Acct.)  
Kristin J. Mulzer (IRA Acct.)  
Billy Murphy  
Marilyn A. Murrow (IRA Acct.)

John A. Newton III (IRA Acct.)  
Alice B. Newton (IRA Acct.)  
Gary D. Nibbelink (Individual Acct.)  
Gary D. Nibbelink & Linda A. Nibbelink (Joint Acct.)  
Gary D. Nibbelink & Linda A. Nibbelink (Profit Sharing Acct.)  
Linda A. Nibbelink (Individual Acct.)  
Anne M. Noonan  
Talila G. O'Higgins  
Bruce A. Paige & Donna H. Paige (Joint Acct.)  
James M. Parker  
David B. Pedersen & Diane S. Pedersen (Joint Acct.)  
Diane S. Pedersen (Individual Acct.)  
Clara E. Perrin & Clayton J. Perrin (Trust Acct.)  
Eusibius Peters  
William B. Pettinger (Deceased)  
Charles R. Platt  
Eugene F. Pleyvak  
John A. Primeau (Deceased) & Suzanne C. Primeau (Joint Acct.)  
Barbara P. Radebaugh  
M. Rangaraj (401K Acct.)  
Boyce A. Ray (Individual Acct.)  
Boyce A. Ray (IRA Acct.)  
James R. Reitnauer  
Mark R. Rizzo  
Griffen A. Rizzo (Custodial Acct.)  
Lester Rose (Trust Acct.)  
Dorothy D. Rupel (Trust Acct.)  
Sterling M. Ryder  
Valerie A. Saines  
Patricia G. Salisbury (IRA Acct.)  
Evan C. Santistevan  
Barbara V. Schugt & H. Dieter Schugt (Joint Acct.)  
Ingeborg Schuster  
Nancy A. Scott (Roth IRA Acct.)  
Bonnie N. Shimasaki & Robert K. Shimasaki (Joint Acct.)  
Albin J. Sircely  
James P. Slupe  
Barton L. Small & Catherine E. Small (Trust Acct.)  
Barbara J. Smith (Individual Acct.)  
Barbara J. Smith & Thomas F. Smith (Trust Acct.)  
Brenda J. Smith & Nathan J. Smith (Joint Acct.)  
Frances Smith (Trust Acct.)  
James Smith (Deceased) (IRA Acct.)  
Thomas F. Smith (Individual Acct.)  
Raymond W. Sperring, Jr. (IRA Acct.)  
Raymond W. Sperring III

Steven P. Stachwick  
Marc G. Stalker & Salena W. Stalker (Joint Acct.)  
Marlies Starbird  
Patricia S. Steele (Individual Acct.)  
Sue Steele (IRA Acct.)  
Morgan Stewart  
W.J. Sturm (IRA Acct.)  
Eric M. Talgo (Individual Acct.)  
Eric M. Talgo & Lynda Talgo (Joint Acct.)  
Delena R. Tanner  
Richard A. Taylor (IRA Acct.)  
Mary T. Thayer  
Bjorn C. Tollerud & Bjorn E. Tollerud (Joint Acct.)  
Bjorn E. Tollerud (Individual Acct.)  
Turner Broadcasting System, Inc.  
Irwin Usher (Deceased)  
Jeffrey D. Van Gundy  
Deborah A. Verginia & Michael D. Verginia (Joint Acct.)  
Ava N. Walker (Individual Acct.)  
Ava N. Walker (IRA Acct.)  
J.W. Walker (IRA Acct.)  
Jonathan H. Wenocur (Individual Acct.)  
David E. West  
Tony R. Whisenant  
Ralph Whited  
David A. Windecker (IRA Acct.)  
Windecker Family Trust  
Mona M. Wolf  
Charles Wright, Jr. & Frances L. Wright (Joint Acct.)  
Michelle D. Wright  
John C. Yancy (401K Acct.)  
Arlene Yannece & Ralph Yannece (Joint Acct.)  
Youth Help Association Inc.  
George E. Zeigler  
Farida K. Zreik



Exhibit 2

**EXHIBIT 2**

**IN RE INITIAL PUBLIC OFFERING SECURITIES LITIGATION**  
**CIVIL ACTION NO. 21 MC 92 (SAS)**

<b>Issuer</b>	<b>Total Designation</b>	<b>Allocation of GCG Expenses (Total \$27,500,000)</b>	<b>PSLRA Awards (Total \$1,303,593.05)</b>	<b>Allocation of Expenses (Total \$46,941,556.96)</b>	<b>Allocation of Fees (Total \$170,084,950)</b>
724 SOLUTIONS INC	\$2,022,206.98	(\$94,898.79)	(\$2,022.00)	(\$161,988.98)	(\$586,940.23)
ACCELERATED NETWORKS INC	\$1,172,581.70	(\$55,027.30)	(\$8,164.50)	(\$93,929.71)	(\$340,338.74)
ACLARA BIOSCIENCES INC	\$751,959.31	(\$35,288.19)	(\$13,918.50)	(\$60,235.74)	(\$218,254.20)
AETHER SYSTEMS INC	\$2,117,676.30	(\$99,379.01)	(\$14,683.33)	(\$169,636.56)	(\$614,649.94)
AGENCY.COM LTD	\$2,545,647.43	(\$119,462.98)	(\$1,190.79)	(\$203,919.20)	(\$738,867.43)
AGILE SOFTWARE CORP	\$300,000.00	(\$14,078.50)	\$0.00	(\$24,031.51)	(\$87,074.21)
AGILENT TECHNOLOGIES INC	\$1,755,189.31	(\$82,368.10)	(\$6,972.50)	(\$140,599.52)	(\$509,439.05)
AIRGATE PCS	\$300,000.00	(\$14,078.50)	(\$1,933.00)	(\$24,031.51)	(\$87,074.21)
AIRNET COMMUNICATIONS CORP	\$1,502,057.04	(\$70,489.02)	(\$1,200.00)	(\$120,322.35)	(\$435,968.08)
AIRSPAN NETWORKS INC	\$729,906.43	(\$34,253.29)	(\$3,952.00)	(\$58,469.19)	(\$211,853.41)
AKAMAI TECHNOLOGIES INC	\$15,969,004.29	(\$749,398.67)	(\$8,200.00)	(\$1,279,197.82)	(\$4,634,961.26)
ALAMOS PCS HOLDINGS	\$984,245.74	(\$46,189.01)	(\$10,000.00)	(\$78,843.05)	(\$285,674.72)
ALLOY ONLINE INC	\$300,000.00	(\$14,078.50)	\$0.00	(\$24,031.51)	(\$87,074.21)
ANTIGENICS INC	\$961,165.53	(\$45,105.89)	(\$1,295.00)	(\$76,994.21)	(\$278,975.75)
APROPOS TECHNOLOGY INC	\$709,528.75	(\$33,297.00)	(\$315.79)	(\$56,836.83)	(\$205,938.84)
ARIBA INC	\$4,883,373.34	(\$229,168.54)	(\$2,601.38)	(\$391,182.85)	(\$1,417,386.19)
ASHFORD.COM INC	\$348,936.64	(\$16,375.01)	(\$5,694.00)	(\$27,951.59)	(\$101,277.94)
ASIANFO HOLDINGS	\$2,596,145.64	(\$121,832.77)	(\$2,400.00)	(\$207,964.37)	(\$753,524.40)
ASK JEEVES INC	\$3,340,798.36	(\$156,778.08)	(\$9,309.00)	(\$267,614.81)	(\$969,657.89)
ASPECT MEDICAL SYSTEMS INC	\$379,225.80	(\$17,796.43)	\$0.00	(\$30,377.90)	(\$110,069.28)
AUDIBLE INC	\$779,918.71	(\$36,600.28)	\$0.00	(\$62,475.42)	(\$226,369.34)
AUTOBYTEL.COM INC	\$1,200,261.53	(\$56,326.27)	(\$1,875.00)	(\$96,147.00)	(\$348,372.73)
AUTOWEB.COM INC	\$1,570,944.85	(\$73,721.81)	\$0.00	(\$125,840.61)	(\$455,962.59)
AVANEX CORP	\$7,211,407.43	(\$338,419.29)	(\$12,783.17)	(\$577,670.12)	(\$2,093,091.93)
AVANTGO INC	\$300,000.00	(\$14,078.50)	\$0.00	(\$24,031.51)	(\$87,074.21)
AVENUE A INC	\$1,943,989.01	(\$91,228.15)	(\$3,333.33)	(\$155,723.33)	(\$564,237.67)
AVICI SYSTEMS INC	\$2,722,980.25	(\$127,784.91)	(\$10,000.00)	(\$218,124.46)	(\$790,337.81)
BACKWEB TECHNOLOGIES	\$735,537.80	(\$34,517.56)	(\$11,618.00)	(\$58,920.29)	(\$213,487.90)
BE FREE INC	\$1,292,196.26	(\$60,640.61)	(\$526.32)	(\$103,511.44)	(\$375,056.55)
BLUE MARTINI SOFTWARE INC	\$1,284,224.03	(\$60,266.49)	(\$750.00)	(\$102,872.83)	(\$372,742.63)
BOOKHAM TECHNOLOGY	\$645,695.42	(\$30,301.41)	(\$800.00)	(\$51,723.46)	(\$187,411.39)
BOTTOMLINE TECHNOLOGIES INC	\$303,705.92	(\$14,252.41)	(\$3,529.17)	(\$24,328.38)	(\$88,149.84)

**EXHIBIT 2**

*IN RE INITIAL PUBLIC OFFERING SECURITIES LITIGATION*  
CIVIL ACTION NO. 21 MC 92 (SAS)

Issuer	Total Designation	Allocation of GCG Expenses (Total \$27,500,000)	PSLRA Awards (Total \$1,303,593.05)	Allocation of Expenses (Total \$46,941,556.96)	Allocation of Fees (Total \$170,084,950)
BRAUN CONSULTING INC	\$300,000.00	(\$14,078.50)	(\$1,100.00)	(\$24,031.51)	(\$87,074.21)
BREAKAWAY SOLUTIONS INC	\$1,093,081.25	(\$51,296.48)	(\$603.88)	(\$87,561.32)	(\$317,263.94)
BROCADE COMM SYS INC	\$380,858.85	(\$17,873.07)	(\$12,100.00)	(\$30,508.72)	(\$110,543.27)
BSQUARE CORP	\$1,188,160.06	(\$55,758.36)	(\$12,000.00)	(\$95,177.62)	(\$344,860.32)
BUY.COM INC	\$1,697,850.47	(\$79,677.28)	(\$16,250.00)	(\$136,006.39)	(\$492,796.61)
CACHEFLOW INC	\$5,274,649.57	(\$247,530.48)	(\$9,969.50)	(\$422,526.05)	(\$1,530,953.08)
CALDERA SYSTEMS INC	\$676,530.41	(\$31,748.44)	(\$2,732.00)	(\$54,193.50)	(\$196,361.16)
CALICO COMMERCE INC	\$2,116,819.83	(\$99,338.81)	(\$2,278.57)	(\$169,567.95)	(\$614,401.36)
CALIPER TECHNOLOGIES CORP	\$300,000.00	(\$14,078.50)	(\$10,000.00)	(\$24,031.51)	(\$87,074.21)
CAPSTONE TURBINE CORP	\$1,305,087.63	(\$61,245.58)	\$0.00	(\$104,544.10)	(\$378,798.23)
CARRIER 1 INTERNATIONAL	\$1,280,110.33	(\$60,073.44)	(\$7,000.00)	(\$102,543.30)	(\$371,548.64)
CENTRA SOFTWARE INC	\$763,377.38	(\$35,824.02)	(\$913.50)	(\$61,150.38)	(\$221,568.27)
CHARTERED SEMICONDUCTOR MNFG	\$425,148.79	(\$19,951.52)	(\$10,000.00)	(\$34,056.56)	(\$123,398.31)
CHINA.COM CORP	\$3,744,440.10	(\$175,720.31)	(\$11,140.00)	(\$299,948.55)	(\$1,086,813.83)
CHOICE ONE COMMUNICATIONS	\$578,274.24	(\$27,137.44)	(\$6,418.50)	(\$46,322.68)	(\$167,842.57)
CHORDIANT SOFTWARE INC	\$943,135.37	(\$44,259.77)	(\$1,000.00)	(\$75,549.90)	(\$273,742.55)
CLARENT CORP	\$903,476.12	(\$42,398.62)	(\$5,433.50)	(\$72,373.00)	(\$262,231.55)
CLICK COMMERCE INC	\$300,000.00	(\$14,078.50)	\$0.00	(\$24,031.51)	(\$87,074.21)
CNET NETWORKS (ZIFF-DAVIS)	\$1,879,387.96	(\$88,196.53)	(\$1,861.11)	(\$150,548.46)	(\$545,487.38)
COBALT NETWORKS INC	\$2,908,578.19	(\$136,494.71)	(\$1,831.54)	(\$232,991.79)	(\$844,207.13)
COMMERCE ONE INC	\$11,387,011.54	(\$534,373.41)	(\$3,333.33)	(\$912,157.08)	(\$3,305,049.98)
COMMTOUCH SOFTWARE LTD	\$535,919.12	(\$25,149.79)	\$0.00	(\$42,929.83)	(\$155,549.11)
CONCUR TECHNOLOGIES INC	\$852,234.61	(\$39,993.94)	(\$2,311.70)	(\$68,268.29)	(\$247,358.84)
COPPER MOUNTAIN NETWORKS INC	\$4,216,974.08	(\$197,895.54)	\$0.00	(\$337,800.90)	(\$1,223,965.57)
CORIO INC	\$552,449.35	(\$25,925.52)	(\$3,022.25)	(\$44,253.98)	(\$160,346.96)
CORVIS CORP	\$7,134,516.31	(\$334,810.92)	(\$30,683.33)	(\$571,510.76)	(\$2,070,774.49)
COSINE COMMUNICATIONS INC	\$2,366,466.33	(\$111,054.31)	(\$7,500.00)	(\$189,565.89)	(\$686,860.59)
COVAD COMMUNICATIONS GROUP INC	\$9,298,554.93	(\$436,365.63)	(\$10,466.67)	(\$744,861.17)	(\$2,698,880.97)
CRITICAL PATH INC	\$6,377,021.03	(\$299,262.93)	(\$1,350.00)	(\$510,831.56)	(\$1,850,913.49)
CYBERSOURCE CORP	\$403,186.87	(\$18,920.89)	(\$8,575.79)	(\$32,297.30)	(\$117,023.92)
DALEEN TECHNOLOGIES INC	\$484,721.98	(\$22,747.19)	(\$2,625.00)	(\$38,828.68)	(\$140,689.27)
DATA RETURN CORP	\$400,220.31	(\$18,781.67)	\$0.00	(\$32,059.67)	(\$116,162.88)



**EXHIBIT 2**

*IN RE INITIAL PUBLIC OFFERING SECURITIES LITIGATION*  
CIVIL ACTION NO. 21 MC 92 (SAS)

Issuer	Total Designation	Allocation of GCG Expenses (Total \$27,500,000)	PSLRA Awards (Total \$1,303,593.05)	Allocation of Expenses (Total \$46,941,556.96)	Allocation of Fees (Total \$170,084,950)
DECODE GENETICS	\$1,000,212.39	(\$46,938.29)	\$0.00	(\$80,122.06)	(\$290,309.00)
DELANO TECHNOLOGY CORP	\$1,181,547.97	(\$55,448.07)	(\$3,922.50)	(\$94,647.95)	(\$342,941.17)
DELTA THREE.COM INC	\$855,960.01	(\$40,168.77)	(\$5,200.00)	(\$68,566.72)	(\$248,440.13)
DIGIMARC CORP	\$1,267,886.83	(\$59,499.81)	(\$5,000.00)	(\$101,564.13)	(\$368,000.80)
DIGITAL IMPACT INC	\$1,562,171.62	(\$73,310.10)	\$0.00	(\$125,137.83)	(\$453,416.18)
DIGITAL INSIGHT CORP	\$685,070.66	(\$32,149.22)	(\$603.88)	(\$54,877.62)	(\$198,839.95)
DIGITAL ISLAND INC	\$833,953.72	(\$39,136.05)	(\$8,076.32)	(\$66,803.90)	(\$242,052.86)
DIGITAL RIVER INC	\$300,000.00	(\$14,078.50)	(\$8,365.50)	(\$24,031.51)	(\$87,074.21)
DIGITAL THINK INC	\$581,535.91	(\$27,290.51)	(\$3,096.50)	(\$46,583.96)	(\$168,789.26)
DIGITAS INC	\$771,296.36	(\$36,195.65)	(\$15,000.00)	(\$61,784.73)	(\$223,866.73)
DIVERSA	\$2,986,896.00	(\$140,170.03)	(\$7,237.50)	(\$239,265.44)	(\$866,938.66)
DOUBLECLICK INC	\$850,142.26	(\$39,895.75)	(\$14,940.00)	(\$68,100.68)	(\$246,751.54)
DRKOOP.COM INC	\$1,276,495.87	(\$59,903.82)	(\$14,065.79)	(\$102,253.76)	(\$370,499.55)
DRUGSTORE.COM INC	\$1,933,698.10	(\$90,745.22)	(\$5,000.00)	(\$154,898.98)	(\$561,250.76)
E.PIPHANY INC	\$841,826.11	(\$39,505.49)	\$0.00	(\$67,434.52)	(\$244,337.80)
EARTHWEB INC	\$1,463,598.17	(\$68,684.21)	(\$1,934.80)	(\$117,241.60)	(\$424,805.50)
EBENX INC	\$995,874.59	(\$46,734.73)	\$0.00	(\$79,774.58)	(\$289,049.97)
EGAIN COMMUNICATIONS	\$851,205.08	(\$39,945.63)	(\$1,403.88)	(\$68,185.82)	(\$247,060.02)
EL SITIO INTERNATIONAL CORP	\$1,337,564.55	(\$62,769.67)	(\$7,000.00)	(\$107,145.67)	(\$388,224.57)
E-LOAN INC	\$1,254,234.41	(\$58,859.12)	(\$315.79)	(\$100,470.51)	(\$364,038.22)
ELOQUENT INC	\$646,474.22	(\$30,337.95)	(\$2,997.88)	(\$51,785.85)	(\$187,637.43)
ENGAGE TECHNOLOGIES INC	\$3,092,063.80	(\$145,105.38)	(\$10,104.00)	(\$247,689.91)	(\$897,463.34)
EQUINIX INC	\$432,173.58	(\$20,281.18)	(\$3,750.00)	(\$34,619.28)	(\$125,437.24)
ETOYS INC	\$11,242,055.80	(\$527,570.88)	(\$4,912.00)	(\$900,545.40)	(\$3,262,976.96)
EVOLVE SOFTWARE INC	\$300,000.00	(\$14,078.50)	(\$4,671.25)	(\$24,031.51)	(\$87,074.21)
EXCHANGE APPLICATIONS INC	\$369,185.62	(\$17,325.26)	(\$110.00)	(\$29,573.63)	(\$107,155.15)
EXFO	\$503,639.67	(\$23,634.97)	\$0.00	(\$40,344.08)	(\$146,180.08)
EXPEDIA INC	\$1,413,452.75	(\$66,330.97)	(\$3,694.50)	(\$113,224.70)	(\$410,250.92)
EXTENSITY INC	\$1,570,596.50	(\$73,705.47)	\$0.00	(\$125,812.70)	(\$455,861.48)
EXTREME NETWORKS INC	\$1,303,270.41	(\$61,160.30)	(\$500.00)	(\$104,398.54)	(\$378,270.79)
F5 NETWORKS INC	\$300,000.00	(\$14,078.50)	(\$7,484.86)	(\$24,031.51)	(\$87,074.21)
FAIRMARKET INC	\$1,231,041.05	(\$57,770.70)	(\$4,853.88)	(\$98,612.60)	(\$357,306.41)

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FATBRAIN.COM	\$722,999.23	(\$33,929.14)	(\$1,776.32)	(\$57,915.89)	(\$209,848.61)
FINISAR CORP	\$1,115,529.09	(\$52,349.91)	(\$79.17)	(\$89,359.51)	(\$323,779.37)
FIREPOND INC	\$3,008,170.08	(\$141,168.39)	(\$7,960.00)	(\$240,969.60)	(\$873,113.41)
FLASHNET COMMUNICATIONS INC	\$1,082,732.66	(\$50,810.83)	(\$1,111.11)	(\$86,732.35)	(\$314,260.29)
FOCAL COMMUNICATIONS CORP	\$700,316.20	(\$32,864.67)	\$0.00	(\$56,098.86)	(\$203,264.92)
FOUNDRY NETWORKS INC	\$12,790,448.52	(\$600,234.36)	(\$1,069.37)	(\$1,024,579.47)	(\$3,712,393.85)
FREEMARKETS INC	\$8,793,517.40	(\$412,665.07)	(\$1,726.67)	(\$704,405.12)	(\$2,552,295.17)
GADZOOX NETWORKS INC	\$3,765,336.98	(\$176,700.97)	(\$6,875.00)	(\$301,622.49)	(\$1,092,879.10)
GIGAMEDIA	\$9,440,477.54	(\$443,025.82)	(\$1,202.00)	(\$756,229.89)	(\$2,740,073.64)
GLOBAL CROSSING	\$12,794,946.08	(\$600,445.42)	(\$15,518.20)	(\$1,024,939.74)	(\$3,713,699.26)
GLOBESPAN INC	\$745,143.09	(\$34,968.32)	(\$750.00)	(\$59,689.72)	(\$216,275.81)
GOTO.COM INC	\$889,719.41	(\$41,753.04)	(\$315.79)	(\$71,271.01)	(\$258,238.71)
GRIC COMMUNICATIONS INC	\$570,086.78	(\$26,753.22)	(\$8,800.00)	(\$45,666.83)	(\$165,466.18)
GT GROUP TELECOM	\$1,004,057.61	(\$47,118.74)	(\$5,000.00)	(\$80,430.08)	(\$291,425.07)
HANDSPRING INC	\$300,000.00	(\$14,078.50)	(\$9,591.50)	(\$24,031.51)	(\$87,074.21)
HIGH SPEED ACCESS CORP	\$1,564,683.33	(\$73,427.97)	(\$2,420.00)	(\$125,339.03)	(\$454,145.20)
HOOVER'S INC	\$393,965.44	(\$18,488.14)	\$0.00	(\$31,558.62)	(\$114,347.43)
IBASIS INC	\$2,472,732.45	(\$116,041.20)	(\$1,503.88)	(\$198,078.35)	(\$717,704.05)
IBEAM BROADCASTING CORP	\$483,352.97	(\$22,682.95)	(\$315.79)	(\$38,719.01)	(\$140,291.92)
IMANAGE INC	\$562,422.97	(\$26,393.57)	(\$665.00)	(\$45,052.92)	(\$163,241.78)
IMMERSSION CORP	\$300,000.00	(\$14,078.50)	(\$1,435.00)	(\$24,031.51)	(\$87,074.21)
IMPSAT FIBER NETWORKS	\$1,215,340.65	(\$57,033.90)	(\$7,803.00)	(\$97,354.92)	(\$352,749.41)
INFORMATICA CORP	\$300,000.00	(\$14,078.50)	\$0.00	(\$24,031.51)	(\$87,074.21)
INFORMAX INC	\$300,000.00	(\$14,078.50)	(\$6,197.50)	(\$24,031.51)	(\$87,074.21)
INFORTE CORP	\$607,505.02	(\$28,509.19)	(\$1,202.00)	(\$48,664.22)	(\$176,326.73)
INRANGE TECHNOLOGIES CORP	\$1,234,025.37	(\$57,910.75)	(\$1,960.00)	(\$98,851.66)	(\$358,172.60)
INSWEB CORP	\$1,013,622.96	(\$47,567.63)	(\$842.11)	(\$81,196.31)	(\$294,201.38)
INTEGRATED INFORMATION SYSTEMS	\$350,802.67	(\$16,462.58)	(\$5,252.50)	(\$28,101.06)	(\$101,819.55)
INTEGRATED TELECOM EXPRESS INC	\$335,226.52	(\$15,731.62)	(\$3,750.00)	(\$26,853.34)	(\$97,298.61)
INTERNAP NETWORK SERVICES CORP	\$5,037,128.94	(\$236,384.04)	(\$5,000.00)	(\$403,499.45)	(\$1,462,013.35)
INTERNET CAPITAL GROUP INC	\$3,595,900.95	(\$168,749.62)	(\$11,266.29)	(\$288,049.81)	(\$1,043,700.74)
INTERNET INFRASTRUCTURE HOLDRS	\$788,024.07	(\$36,980.65)	(\$5,200.00)	(\$63,124.70)	(\$228,721.90)



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INTERNET INITIATIVE JAPAN	\$577,362.31	(\$27,094.65)	(\$1,111.11)	(\$46,249.63)	(\$167,577.88)
INTERSIL CORP	\$2,964,102.03	(\$139,100.35)	(\$6,050.00)	(\$237,439.53)	(\$860,322.77)
INTERTRUST TECHNOLOGIES CORP	\$2,897,386.44	(\$135,969.50)	(\$1,729.00)	(\$232,095.27)	(\$840,958.75)
INTERWAVE COMMUNICATIONS	\$1,722,199.84	(\$80,819.96)	\$0.00	(\$137,956.90)	(\$499,863.95)
INTERWOVEN INC	\$334,807.17	(\$15,711.94)	(\$2,113.07)	(\$26,819.74)	(\$97,176.89)
INTRAWARE INC	\$587,302.63	(\$27,561.13)	(\$3,078.57)	(\$47,045.90)	(\$170,463.04)
IPRINT.COM INC	\$300,000.00	(\$14,078.50)	\$0.00	(\$24,031.51)	(\$87,074.21)
ITXC CORP	\$1,571,703.69	(\$73,757.43)	(\$18,453.50)	(\$125,901.40)	(\$456,182.84)
IVILLAGE INC	\$3,291,183.25	(\$154,449.73)	(\$4,646.00)	(\$263,640.39)	(\$955,257.23)
IXL ENTERPRISES INC	\$1,420,098.13	(\$66,642.83)	(\$2,644.00)	(\$113,757.03)	(\$412,179.73)
JAZZTEL	\$2,739,696.87	(\$128,569.39)	(\$1,000.00)	(\$219,463.54)	(\$795,189.77)
JNI CORP	\$742,993.05	(\$34,867.42)	(\$1,111.11)	(\$59,517.49)	(\$215,651.77)
JUNIPER NETWORKS	\$2,644,651.34	(\$124,109.06)	(\$10,196.60)	(\$211,849.92)	(\$767,603.06)
KANA SOFTWARE	\$2,652,175.37	(\$124,462.15)	(\$14,761.32)	(\$212,452.63)	(\$769,786.89)
KEYNOTE SYSTEMS INC	\$930,073.16	(\$43,646.78)	\$0.00	(\$74,503.55)	(\$269,951.27)
KOREA THRUNET	\$4,743,685.08	(\$222,613.21)	(\$3,355.48)	(\$379,993.11)	(\$1,376,842.05)
LANTE CORP	\$1,148,875.79	(\$53,914.82)	(\$6,333.33)	(\$92,030.75)	(\$333,458.16)
LATITUDE COMMUNICATIONS INC	\$300,000.00	(\$14,078.50)	\$0.00	(\$24,031.51)	(\$87,074.21)
LEXENT INC	\$300,000.00	(\$14,078.50)	\$0.00	(\$24,031.51)	(\$87,074.21)
LIBERATE TECHNOLOGIES	\$300,000.00	(\$14,078.50)	\$0.00	(\$24,031.51)	(\$87,074.21)
LIONBRIDGE TECHNOLOGIES	\$300,000.00	(\$14,078.50)	\$0.00	(\$24,031.51)	(\$87,074.21)
LIQUID AUDIO INC	\$1,567,698.71	(\$73,569.48)	(\$526.32)	(\$125,580.58)	(\$455,020.40)
LOOKSMART LTD	\$1,157,666.77	(\$54,327.37)	(\$16,582.50)	(\$92,734.95)	(\$336,009.72)
LOUDEYE TECHNOLOGIES INC	\$866,807.84	(\$40,677.84)	(\$4,856.00)	(\$69,435.68)	(\$251,588.68)
MANUFACTURERS SERVICES LTD	\$629,440.31	(\$29,538.58)	(\$4,532.00)	(\$50,421.35)	(\$182,693.39)
MARIMBA INC	\$2,496,540.43	(\$117,158.47)	(\$11,941.36)	(\$199,985.49)	(\$724,614.26)
MARKETWATCH.COM INC	\$2,152,802.49	(\$101,027.42)	(\$4,267.40)	(\$172,450.34)	(\$624,845.23)
MARTHA STEWART LIVING	\$653,308.20	(\$30,658.66)	(\$2,911.11)	(\$52,333.28)	(\$189,620.98)
MARVELL TECHNOLOGY GROUP LTD	\$1,092,306.88	(\$51,260.14)	(\$237.50)	(\$87,499.29)	(\$317,039.18)
MATRIXONE INC	\$2,101,132.75	(\$98,602.65)	(\$4,705.00)	(\$168,311.34)	(\$609,848.22)
MAXYGEN INC	\$1,036,916.17	(\$48,660.74)	\$0.00	(\$83,062.22)	(\$300,962.18)
MCAFEES.COM CORP	\$1,556,915.23	(\$73,063.43)	(\$7,594.50)	(\$124,716.77)	(\$451,890.53)

**EXHIBIT 2**

*IN RE INITIAL PUBLIC OFFERING SECURITIES LITIGATION*  
CIVIL ACTION NO. 21 MC 92 (SAS)

Issuer	Total Designation	Allocation of GCG Expenses (Total \$27,500,000)	PSLRA Awards (Total \$1,303,593.05)	Allocation of Expenses (Total \$46,941,556.96)	Allocation of Fees (Total \$170,084,950)
MCDATA CORP(EMC CORP)	\$427,039.23	(\$20,040.24)	\$0.00	(\$34,208.00)	(\$123,947.01)
MCK COMMUNICATIONS INC	\$386,419.22	(\$18,134.01)	(\$8,250.00)	(\$30,954.13)	(\$112,157.16)
MEDIAPLEX INC	\$1,290,627.56	(\$60,566.99)	(\$1,048.79)	(\$103,385.78)	(\$374,601.23)
MEDICALOGIC INC/MEDSCAPE INC	\$487,777.30	(\$22,890.57)	(\$603.88)	(\$39,073.42)	(\$141,576.07)
MERRILL LYNCH B2B INTERNET HOLDERS	\$903,276.43	(\$42,389.25)	(\$1,997.50)	(\$72,357.00)	(\$262,173.59)
METASOLV INC	\$1,859,902.25	(\$87,282.10)	(\$1,425.00)	(\$148,987.56)	(\$539,831.71)
METAWAVE COMMUNICATIONS CORP	\$300,000.00	(\$14,078.50)	(\$2,644.00)	(\$24,031.51)	(\$87,074.21)
MICROTUNE INC	\$1,329,341.59	(\$62,383.78)	(\$315.79)	(\$106,486.97)	(\$385,837.88)
MODEM MEDIA. POPPE TYSON INC	\$988,807.64	(\$46,403.09)	(\$3,145.00)	(\$79,208.48)	(\$286,998.80)
MP3.COM INC	\$4,978,228.05	(\$233,619.92)	(\$1,111.11)	(\$398,781.19)	(\$1,444,917.52)
MULTEX.COM INC	\$1,146,639.22	(\$53,809.86)	(\$2,383.00)	(\$91,851.59)	(\$332,809.00)
NAVISITE INC	\$1,155,618.80	(\$54,231.26)	(\$1,650.00)	(\$92,570.90)	(\$335,415.30)
NEOFORMA.COM INC	\$2,131,006.99	(\$100,004.59)	(\$12,516.33)	(\$170,704.41)	(\$618,519.14)
NET PERCEPTIONS INC	\$1,450,305.20	(\$68,060.40)	\$0.00	(\$116,176.76)	(\$420,947.25)
NET2000 COMMUNICATIONS INC	\$1,490,809.82	(\$69,961.21)	(\$1,995.00)	(\$119,421.39)	(\$432,703.61)
NET2PHONE INC	\$1,186,655.70	(\$55,687.77)	(\$3,335.17)	(\$95,057.11)	(\$344,423.68)
NETCENTIVES INC	\$300,000.00	(\$14,078.50)	\$0.00	(\$24,031.51)	(\$87,074.21)
NETRATINGS INC	\$300,000.00	(\$14,078.50)	\$0.00	(\$24,031.51)	(\$87,074.21)
NETRO CORP	\$1,680,057.72	(\$78,842.30)	\$0.00	(\$134,581.10)	(\$487,632.31)
NETSILICON INC (OSICOM TECH)	\$300,000.00	(\$14,078.50)	(\$6,009.50)	(\$24,031.51)	(\$87,074.21)
NETSOLVE INC	\$387,743.86	(\$18,196.17)	(\$6,127.75)	(\$31,060.24)	(\$112,541.63)
NETWORK ENGINES INC	\$862,316.94	(\$40,467.09)	\$0.00	(\$69,075.94)	(\$250,285.21)
NETWORK PLUS CORP	\$1,067,711.22	(\$50,105.90)	(\$500.00)	(\$85,529.06)	(\$309,900.36)
NETZERO INC	\$2,844,738.19	(\$133,498.81)	(\$10,000.00)	(\$227,877.88)	(\$825,677.74)
NEW FOCUS INC	\$1,355,914.22	(\$63,630.79)	(\$2,120.00)	(\$108,615.57)	(\$393,550.52)
NEXT LEVEL COMMUNICATIONS	\$4,648,646.21	(\$218,153.19)	(\$3,329.17)	(\$372,380.02)	(\$1,349,257.27)
NEXTCARD INC	\$1,920,693.58	(\$90,134.94)	(\$3,468.64)	(\$153,857.25)	(\$557,476.23)
NEXTEL PARTNERS INC	\$1,332,876.18	(\$62,549.65)	(\$802.00)	(\$106,770.11)	(\$386,863.78)
NIKU CORP	\$2,990,761.19	(\$140,351.42)	(\$4,565.79)	(\$239,575.06)	(\$868,060.53)
NORTHPOINT COMMUNICATIONS GRP	\$5,487,933.98	(\$257,539.56)	(\$11,875.00)	(\$439,611.20)	(\$1,592,858.32)
NUANCE COMMUNICATIONS INC	\$372,127.78	(\$17,463.33)	(\$315.79)	(\$29,809.31)	(\$108,009.10)
OMNISKY CORP	\$300,000.00	(\$14,078.50)	(\$5,412.50)	(\$24,031.51)	(\$87,074.21)



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*IN RE INITIAL PUBLIC OFFERING SECURITIES LITIGATION*  
CIVIL ACTION NO. 21 MC 92 (SAS)

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OMNIVISION TECHNOLOGIES INC	\$689,534.93	(\$32,358.72)	(\$2,046.50)	(\$55,235.23)	(\$200,135.69)
ON SEMICONDUCTOR CORP	\$1,456,114.08	(\$68,333.00)	(\$6,822.50)	(\$116,642.08)	(\$422,633.26)
ONI SYSTEMS CORP	\$1,760,758.55	(\$82,629.45)	(\$11,095.50)	(\$141,045.64)	(\$511,055.51)
ONVIA.COM INC	\$2,711,295.92	(\$127,236.58)	(\$3,333.33)	(\$217,188.48)	(\$786,946.47)
ONYX SOFTWARE CORP	\$300,000.00	(\$14,078.50)	(\$5,875.00)	(\$24,031.51)	(\$87,074.21)
OPENTV CORP(MIH LTD)	\$2,551,489.59	(\$119,737.14)	(\$526.32)	(\$204,387.19)	(\$740,563.11)
OPENWAVE SYSTEMS	\$1,808,168.16	(\$84,854.31)	(\$5,829.17)	(\$144,843.39)	(\$524,816.03)
OPLINK COMMUNICATIONS INC	\$1,072,468.38	(\$50,329.15)	(\$750.00)	(\$85,910.13)	(\$311,281.11)
OPTIO SOFTWARE INC	\$330,675.72	(\$15,518.06)	(\$9,070.67)	(\$26,488.79)	(\$95,977.75)
ORAPharma INC	\$352,615.44	(\$16,547.65)	(\$675.00)	(\$28,246.28)	(\$102,345.70)
ORATEC INTERVENTIONS INC	\$734,006.81	(\$34,445.71)	(\$6,250.00)	(\$58,797.65)	(\$213,043.54)
ORCHID BIOSCIENCES INC	\$300,000.00	(\$14,078.50)	(\$3,870.00)	(\$24,031.51)	(\$87,074.21)
ORGANIC INC	\$981,438.93	(\$46,057.29)	(\$9,615.50)	(\$78,618.21)	(\$284,860.05)
OTG SOFTWARE INC	\$1,121,872.71	(\$52,647.61)	\$0.00	(\$89,867.66)	(\$325,620.59)
PACIFIC INTERNET	\$1,502,383.20	(\$70,504.33)	(\$6,842.80)	(\$120,348.48)	(\$436,062.75)
PACKETEER INC	\$1,045,744.87	(\$49,075.06)	(\$5,711.40)	(\$83,769.44)	(\$303,524.68)
PAC-WEST TELECOMM INC	\$963,260.10	(\$45,204.19)	\$0.00	(\$77,161.99)	(\$279,583.70)
PALM INC(3COM CORP)	\$6,854,571.78	(\$321,673.59)	(\$3,933.33)	(\$549,085.79)	(\$1,989,521.33)
PARADYNE NETWORKS INC	\$3,823,019.73	(\$179,407.92)	\$0.00	(\$306,243.17)	(\$1,109,621.37)
PCORDER.COM	\$652,449.51	(\$30,618.36)	(\$1,250.00)	(\$52,264.50)	(\$189,371.75)
PEROT SYSTEMS CORP	\$2,246,725.30	(\$105,435.06)	(\$6,692.60)	(\$179,974.03)	(\$652,106.07)
PLANETRX.COM INC	\$734,060.06	(\$34,448.21)	(\$4,809.50)	(\$58,801.92)	(\$213,058.99)
PORTAL SOFTWARE INC	\$5,323,732.16	(\$249,833.85)	(\$4,382.50)	(\$426,457.81)	(\$1,545,199.18)
PREDICTIVE SYSTEMS INC	\$850,313.11	(\$39,903.77)	(\$10,000.00)	(\$68,114.37)	(\$246,801.13)
PREVIEW SYSTEMS INC	\$2,171,964.25	(\$101,926.65)	(\$1,111.11)	(\$173,985.30)	(\$630,406.88)
PRICELINE.COM INC	\$20,714,557.62	(\$972,099.55)	(\$1,978.17)	(\$1,659,340.59)	(\$6,012,345.56)
PRIMUS KNOWLEDGE SOLUTIONS INC	\$325,343.88	(\$15,267.84)	\$0.00	(\$26,061.69)	(\$94,430.20)
PRODIGY COMMUNICATIONS CORP	\$3,757,664.28	(\$176,340.90)	\$0.00	(\$301,007.87)	(\$1,090,652.12)
PROTON ENERGY SYSTEMS INC	\$558,096.26	(\$26,190.52)	(\$384.00)	(\$44,706.33)	(\$161,985.96)
PSI TECHNOLOGIES INC	\$300,000.00	(\$14,078.50)	(\$9,279.00)	(\$24,031.51)	(\$87,074.21)
PURCHASEPRO.COM INC	\$1,090,343.23	(\$51,167.98)	(\$2,066.67)	(\$87,341.99)	(\$316,469.24)
QUEST SOFTWARE INC	\$509,630.50	(\$23,916.11)	\$0.00	(\$40,823.97)	(\$147,918.90)

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*IN RE INITIAL PUBLIC OFFERING SECURITIES LITIGATION*  
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QUICKLOGIC CORP	\$413,184.89	(\$19,390.08)	(\$1,320.25)	(\$33,098.19)	(\$119,925.82)
RADIO ONE INC	\$355,899.30	(\$16,701.76)	\$0.00	(\$28,509.33)	(\$103,298.83)
RADIO UNICA COMMUNICATIONS COR	\$750,816.62	(\$35,234.57)	(\$2,065.79)	(\$60,144.20)	(\$217,922.54)
RADWARE LTD	\$314,513.81	(\$14,759.61)	(\$1,028.57)	(\$25,194.14)	(\$91,286.80)
RAVISENT TECHNOLOGIES INC	\$466,940.33	(\$21,912.73)	\$0.00	(\$37,404.28)	(\$135,528.20)
RAZORFISH INC	\$1,941,266.51	(\$91,100.39)	(\$2,770.50)	(\$155,505.24)	(\$563,447.47)
RED HAT INC	\$8,367,390.11	(\$392,667.62)	(\$1,190.28)	(\$670,270.17)	(\$2,428,612.85)
REDBACK NETWORKS INC	\$7,274,546.27	(\$341,382.29)	(\$2,040.78)	(\$582,727.86)	(\$2,111,417.81)
REDIFF	\$341,135.25	(\$16,008.91)	(\$13,000.00)	(\$27,326.66)	(\$99,013.60)
REGENT COMMUNICATIONS INC	\$384,475.53	(\$18,042.79)	(\$2,400.00)	(\$30,798.43)	(\$111,593.01)
REGISTER.COM INC	\$1,603,732.41	(\$75,260.48)	(\$3,846.32)	(\$128,467.06)	(\$465,479.09)
REPEATER TECHNOLOGIES INC	\$320,655.51	(\$15,047.83)	(\$1,750.00)	(\$25,686.12)	(\$93,069.41)
RESONATE INC	\$352,287.06	(\$16,532.24)	\$0.00	(\$28,219.97)	(\$102,250.39)
RETEK INC(HNC SOFTWARE INC)	\$443,068.01	(\$20,792.44)	(\$2,843.80)	(\$35,491.98)	(\$128,599.32)
RHYTHMS NETCONNECTIONS	\$8,943,254.71	(\$419,691.99)	(\$5,000.00)	(\$716,399.83)	(\$2,595,756.02)
ROWECOM INC	\$547,508.03	(\$25,693.64)	(\$1,130.19)	(\$43,858.16)	(\$158,912.76)
SABA SOFTWARE INC	\$320,779.76	(\$15,053.66)	(\$10,000.00)	(\$25,696.08)	(\$93,105.48)
SATYAM INFOWAY LTD	\$440,671.68	(\$20,679.98)	(\$1,475.00)	(\$35,300.03)	(\$127,903.79)
SCIQUEST.COM INC	\$1,368,011.25	(\$64,198.48)	(\$1,250.00)	(\$109,584.60)	(\$397,061.65)
SELECTICA INC	\$3,128,476.92	(\$146,814.19)	(\$7,200.00)	(\$250,606.79)	(\$908,032.15)
SEQUENOM INC	\$4,647,210.63	(\$218,085.82)	(\$603.88)	(\$372,265.02)	(\$1,348,840.59)
SILICON IMAGE INC	\$700,908.62	(\$32,892.47)	\$0.00	(\$56,146.32)	(\$203,436.87)
SILICON LABORATORIES INC	\$1,012,198.48	(\$47,500.78)	\$0.00	(\$81,082.21)	(\$293,787.93)
SILVERSTREAM SOFTWARE INC	\$754,508.74	(\$35,407.83)	(\$1,904.48)	(\$60,439.96)	(\$218,994.17)
SIRENZA MICRODEVICES	\$300,000.00	(\$14,078.50)	\$0.00	(\$24,031.51)	(\$87,074.21)
SMARTDISK CORP	\$469,531.92	(\$22,034.35)	(\$1,000.00)	(\$37,611.88)	(\$136,280.40)
SMTC CORP	\$300,000.00	(\$14,078.50)	(\$3,000.00)	(\$24,031.51)	(\$87,074.21)
SONICWALL INC	\$300,000.00	(\$14,078.50)	(\$79.17)	(\$24,031.51)	(\$87,074.21)
SONUS NETWORKS INC	\$769,585.65	(\$36,115.37)	(\$10,502.38)	(\$61,647.69)	(\$223,370.20)
SPANISH BROADCASTING SYSTEM	\$1,767,341.80	(\$82,938.40)	(\$2,404.00)	(\$141,573.00)	(\$512,966.28)
STAMPS.COM INC	\$691,906.85	(\$32,470.03)	(\$4,175.44)	(\$55,425.23)	(\$200,824.13)
STARMEDIA NETWORK INC	\$2,261,123.24	(\$106,110.73)	(\$10,550.00)	(\$181,127.38)	(\$656,285.04)



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STORAGENETWORKS INC	\$2,687,281.60	(\$126,109.63)	(\$315.79)	(\$215,264.82)	(\$779,976.38)
STRATOS LIGHTWAVE INC	\$729,620.20	(\$34,239.86)	(\$4,800.00)	(\$58,446.26)	(\$211,770.33)
SUPPORT.COM INC	\$325,528.05	(\$15,276.49)	(\$1,125.00)	(\$26,076.44)	(\$94,483.65)
SWITCHBOARD INC	\$546,130.14	(\$25,628.97)	\$0.00	(\$43,747.78)	(\$158,512.83)
SYCAMORE NETWORKS INC	\$14,472,445.50	(\$679,167.66)	(\$20,943.00)	(\$1,159,315.91)	(\$4,200,589.03)
TALARIAN CORP	\$300,000.00	(\$14,078.50)	(\$6,487.33)	(\$24,031.51)	(\$87,074.21)
TELAXIS COMMUNICATIONS CORP	\$1,252,463.79	(\$58,776.03)	(\$315.79)	(\$100,328.67)	(\$363,524.30)
TELECOMMUNICATION SYSTEMS INC	\$301,076.61	(\$14,129.02)	(\$2,644.00)	(\$24,117.76)	(\$87,386.69)
TELECOP PCS INC	\$653,301.54	(\$30,658.35)	(\$3,750.00)	(\$52,332.75)	(\$189,619.04)
TENFOLD CORP	\$682,645.48	(\$32,035.41)	(\$627.50)	(\$54,683.35)	(\$198,136.05)
TERRA NETWORKS	\$1,803,477.56	(\$84,634.19)	(\$8,300.00)	(\$144,467.65)	(\$523,454.59)
THEGLOBE.COM INC	\$3,243,917.87	(\$152,231.64)	(\$5,729.17)	(\$259,854.19)	(\$941,538.58)
THESTREET.COM	\$2,111,319.37	(\$99,080.69)	\$0.00	(\$169,127.34)	(\$612,804.86)
TIBCO SOFTWARE INC	\$606,854.91	(\$28,478.69)	(\$6,271.25)	(\$48,612.14)	(\$176,138.03)
TICKETMASTER ONLINE-CITYSEARCH	\$2,696,083.67	(\$126,522.70)	(\$2,711.11)	(\$215,969.91)	(\$782,531.15)
TICKETS.COM	\$641,255.55	(\$30,093.05)	\$0.00	(\$51,367.81)	(\$186,122.73)
TIPPINGPOINT TECHNOLOGIES	\$646,150.27	(\$30,322.75)	(\$1,000.00)	(\$51,759.90)	(\$187,543.41)
TIVO INC	\$1,355,956.38	(\$63,632.77)	(\$6,600.00)	(\$108,618.95)	(\$393,562.75)
TRANSMETA CORP	\$759,374.62	(\$35,636.18)	(\$502.38)	(\$60,829.74)	(\$220,406.48)
TRITON NETWORK SYSTEMS INC	\$970,065.24	(\$45,523.54)	\$0.00	(\$77,707.12)	(\$281,558.87)
TURNSTONE SYSTEMS INC	\$3,443,869.38	(\$161,615.03)	(\$7,499.00)	(\$275,871.31)	(\$999,573.98)
TUT SYSTEMS INC	\$3,001,431.52	(\$140,852.16)	(\$1,758.29)	(\$240,429.81)	(\$871,157.56)
UAXS GLOBAL	\$1,827,316.61	(\$85,752.91)	(\$9,800.00)	(\$146,377.28)	(\$530,373.81)
UNITED PAN-EUROPE COMM NV	\$1,336,750.24	(\$62,731.45)	(\$7,530.50)	(\$107,080.44)	(\$387,988.22)
USINTERNETWORKING INC	\$7,058,082.28	(\$331,224.00)	(\$603.88)	(\$565,388.01)	(\$2,048,589.71)
UTSTARCOM INC	\$2,791,743.81	(\$131,011.87)	(\$1,750.00)	(\$223,632.77)	(\$810,296.26)
VA LINUX SYSTEMS INC	\$9,281,929.28	(\$435,585.42)	(\$25,150.00)	(\$743,529.37)	(\$2,694,055.42)
VALICERT INC	\$300,000.00	(\$14,078.50)	\$0.00	(\$24,031.51)	(\$87,074.21)
VALLEY MEDIA INC	\$300,000.00	(\$14,078.50)	(\$4,000.00)	(\$24,031.51)	(\$87,074.21)
VALUE AMERICA INC	\$2,055,495.99	(\$96,460.99)	(\$526.32)	(\$164,655.60)	(\$596,602.27)
VARIAGENICS INC	\$742,380.65	(\$34,838.68)	(\$2,000.00)	(\$59,468.44)	(\$215,474.02)
VENTRO CORP	\$1,963,197.36	(\$92,129.57)	(\$3,859.65)	(\$157,262.02)	(\$569,812.84)



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VERADO HOLDINGS	\$1,183,429.53	(\$55,536.37)	(\$8,282.50)	(\$94,798.68)	(\$343,487.29)
VERTICALNET INC	\$1,431,487.35	(\$67,177.31)	(\$23,550.00)	(\$114,669.36)	(\$415,485.42)
VIA NET.WORKS INC	\$3,025,126.33	(\$141,964.12)	(\$3,500.00)	(\$242,327.88)	(\$878,034.92)
VIADOR INC	\$300,000.00	(\$14,078.50)	(\$3,694.95)	(\$24,031.51)	(\$87,074.21)
VIANT CORP	\$739,289.83	(\$34,693.64)	(\$10,065.79)	(\$59,220.85)	(\$214,576.92)
VICINITY CORP	\$3,538,788.43	(\$166,069.42)	(\$7,644.00)	(\$283,474.81)	(\$1,027,123.98)
VIGNETTE CORP	\$954,367.06	(\$44,786.85)	(\$1,028.57)	(\$76,449.62)	(\$277,002.51)
VIRAGE INC	\$300,000.00	(\$14,078.50)	(\$7,750.00)	(\$24,031.51)	(\$87,074.21)
VIRATA CORP	\$375,620.21	(\$17,627.23)	(\$10,000.00)	(\$30,089.07)	(\$109,022.77)
VITRIA TECHNOLOGY INC	\$905,719.35	(\$42,503.89)	(\$1,950.00)	(\$72,552.69)	(\$262,882.65)
VIXEL CORP	\$1,408,094.30	(\$66,079.51)	(\$3,805.00)	(\$112,795.46)	(\$408,695.64)
WEBMD	\$6,520,703.17	(\$306,005.70)	(\$5,400.00)	(\$222,341.23)	(\$1,892,616.85)
WEBMETHODS INC	\$3,765,452.35	(\$176,706.38)	(\$8,859.65)	(\$301,631.73)	(\$1,092,912.59)
WEBVAN GROUP INC	\$4,144,620.46	(\$194,500.11)	(\$8,490.00)	(\$332,005.01)	(\$1,202,965.13)
WINK COMMUNICATIONS INC	\$1,324,548.93	(\$62,158.87)	(\$3,176.32)	(\$106,103.05)	(\$384,446.82)
WIRELESS FACILITIES INC	\$3,943,406.44	(\$185,057.47)	(\$3,750.00)	(\$315,886.75)	(\$1,144,563.29)
WOMEN.COM NETWORKS	\$1,692,531.95	(\$79,427.69)	(\$526.32)	(\$135,580.35)	(\$491,252.92)
WORLD WRESTLING FEDERATION	\$649,119.06	(\$30,462.07)	(\$900.00)	(\$51,997.71)	(\$188,405.09)
XCARE NET INC	\$505,734.24	(\$23,733.26)	(\$10,000.00)	(\$40,511.86)	(\$146,788.03)
XPEDIOR INC	\$903,720.19	(\$42,410.08)	\$0.00	(\$72,392.55)	(\$262,302.40)
Z-TEL TECHNOLOGIES INC	\$1,167,966.55	(\$54,810.72)	(\$1,967.75)	(\$93,560.01)	(\$338,999.20)
<b>TOTAL</b>	<b>\$586,000,000.00</b>	<b>(\$27,500,000.00)</b>	<b>(\$1,303,593.05)</b>	<b>(\$46,941,556.96)</b>	<b>(\$170,084,950.00)</b>

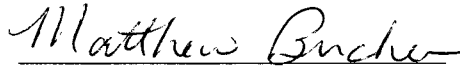
**CERTIFICATE OF SERVICE**

I hereby certify that on the 20<sup>th</sup> day of November, 2009, I caused true and accurate copies of the foregoing to be served by hand upon the following:

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All other counsel of record to be served by LexisNexis File & Serve or First-Class mail.

  
Matthew Bucher